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January 23, 2007

Via ECFS

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Marlene H. Dortch, Secretary
 Federal Communications Commission
 c/o Natek, Inc.
 236 Massachusetts Avenue, N.E.
 Suite 110
 Washington, D.C. 20002

Re: Docket No. 00-257; Notification Regarding Acquisition of Customers

Dear Ms. Dortch:

ImOn Communications, LLC f/k/a JB and SG Communications, LLC ("Company"),¹ pursuant to Section 64.1120(e) of the Commissions Rules, 47 C.F.R. § 64.1120(e), hereby notifies the Commission of its intent to acquire a portion of the Iowa customer base of McLeodUSA Telecommunications Services, Inc. ("McLeodUSA") as described more fully below. An original and one (1) copy of this letter are enclosed. Please date stamp the enclosed extra copy of this letter and return it in the self-addressed envelope provided.

Names of the Parties to the Transactions: The parties to the transaction include: ImOn Communications, LLC f/k/a JB and SG Communications, LLC, the transferee, and McLeodUSA Telecommunications Services, Inc., the transferor.

Types of Telecommunications Service Provided to Affected Customers: McLeodUSA provides local exchange and intrastate, interstate, and international long distance services in Iowa. Under the Asset Purchase Agreement, McLeodUSA will sell part of its customer base located in Cedar Rapids, Iowa and Marion, Iowa to Company.

Date of Transfer: The parties anticipate that the affected customers will be transferred to Company on or before March 1, 2007, or as soon as possible thereafter following receipt of regulatory approvals.

Certification of Compliance: Attached hereto as Exhibit A is Company's certification required under Section 64.1120(e)(1) of the Commission's rules.

¹ Company advised the Commission of its name change on January 5, 2007.

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Copy of Notice Sent to Affected Subscribers: Attached hereto as Exhibit B is a copy of the customer notice that was mailed on January 22, 2007.

Should there be any questions regarding this notification, please do not hesitate to contact the undersigned.

Bingham McCutchen LLP
bingham.com

Respectfully submitted,

A handwritten signature in black ink that reads "Danielle Burt". The signature is written in a cursive, flowing style.

Jean L. Kiddoo
Danielle C. Burt

Exhibit A

Certification

CERTIFICATION

On behalf of ImOn Communications, LLC f/k/a JB and SG Communications, LLC ("Company"), and in accordance with Section 64.1120 of the Commission's rules, 47 C.F.R. § 64.1120, I hereby certify under penalty of perjury that I have read the foregoing notification and the statements contained therein are true, complete and correct to the best of my knowledge. I further certify that, with respect to the transfer to Company of the affected customers of McLeodUSA Telecommunications Services, Inc. ("McLeodUSA"), Company and McLeodUSA have complied with the Commission's requirements to provide advance customer notice in accordance with Section 64.1120(e)(3), with the obligations specified in that notice, and with other statutory and Commission requirements that apply to this streamlined process.

By: 

Name: Stephen C. Gray

Title: Chairman

Date: *January 22, 2007*

Exhibit B

Customer Notice Letter



January 22, 2007

Dear McLeodUSA ATS Customer,

As you may have heard, your McLeodUSA ATS service is changing to ImOn Communications, LLC. What does this mean to you? It means you will receive the same great service you have always received from McLeodUSA but with some great new products and features on the way. The best part is you don't have to do a thing. We are committed to making the transition effortless for you.

The transition of McLeodUSA ATS will occur on March 1st, 2007. After that, you will receive the same services you currently purchase (cable, broadband and/or telephone service) directly from us based on the existing rates, terms and conditions set by McLeodUSA. There will be no cost to you associated with the change.

You will begin to receive your monthly bills from us with the current rates you pay in the near future, and the existing terms and conditions will not be changed. We will advise you of rates, terms and conditions of service, and any changes to them, as required by law.

If you have any service related questions prior to the transfer of the McLeodUSA ATS, please contact the McLeodUSA customer service center at (319) 298-6484. After February 28th, customer service can be reached at the same number. As always, we understand you have many providers to choose from and the right to select another service provider's offering. We thank you for your business.

We extend our warmest welcome and sincere appreciation to all McLeodUSA ATS customers. We look forward to providing you with exceptional product quality and customer service.

Sincerely,

Stephen C. Gray
Chairman
ImOn Communications, LLC